



DOCUMENTATION FOR THE FOREST MANAGEMENT PLANNING CREDIT 36 MRSA § 5219-C

TAXPAYER NAME: _____ SSN: _____

Once every 10 years, an individual taxpayer is allowed a credit against the tax otherwise due for the lesser of \$200 or the individual's cost for having a forest management and harvest plan developed by a licensed professional forester for a parcel of forest land in Maine greater than 10 acres. The licensed professional forester may not be in the regular employ of the individual taxpayer. The credit may not reduce the tax otherwise due under this Part to less than zero. An individual claiming the credit must attach a statement from the forester supporting the claim and swear that the credit has not been claimed by the individual in the previous 10 years. **An individual claiming the credit who deducts the cost of the forest management and harvest plan as an expense under the Code must increase federal adjusted gross income by the amount of that expense for purposes of the Maine income tax.**

To be completed by the licensed forester:

I hereby swear that I have developed a forest management and harvest plan for _____
Name of Taxpayer
for a parcel of forest land in Maine greater than 10 acres located at _____.

Signature of Licensed Forester

Date plan prepared
\$ _____
Cost of plan

Name of Licensed Forester that developed the plan

Forester license number

To be completed by the taxpayer claiming the credit:

1. Enter the lesser of the cost of the professional forest management and harvest plan paid during the tax year or \$200. Enter the amount here and on Form 1040ME, Schedule A, line 11 1. _____

Under the penalties of perjury, I declare that _____ developed a forest management and
Name of Forester
harvest plan for a parcel of forest I own in Maine located at _____. I swear that I have
not claimed the credit for this parcel of land in the previous 10 years.

Signature of Land Owner - Taxpayer

Date

Name of Land Owner - Taxpayer

Do not submit a copy of this form with your return but retain a copy in your tax records.